

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

February 25, 2019

James J. McKinney Senior Vice President and Chief Financial Officer Kemper Corporation 200 E. Randolph St. Chicago, Illinois 60601

> Re: Kemper Corporation Form 10-K for the Fiscal Year Ended December 31, 2017 Filed February 13, 2018 File No. 001-18298

Dear Mr. McKinney:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance